- 1. The money may be contributed to the employee's State 401(K) retirement account up to the maximum allowed by law, with any balance paid to the employee in cash, subject to applicable taxes and withholdings.
- 2. The money may be paid to the employee in cash, subject to applicable taxes and withholdings.
- 3. The money may be applied toward the retiring employee's premium for continuation of insurance coverage. When the money is depleted, any remaining premium payments are the responsibility of the employee.

<u>Leave Donation Program</u>. Subject to the conditions of this policy, employees may choose to donate accrued PTO time to other employees who 1) despite responsible and judicious management of their PTO have used up all of the time as a result of a major illness or serious medical condition and 2) are otherwise eligible to accrue PTO.

The leave donation policy is designed to assist those employees who have responsibly managed their PTO, but who nevertheless find themselves facing a serious illness or medical condition with no accrued PTO left. Employees who have abused or misused the County's PTO program are not eligible to receive donated PTO time.

To receive PTO leave donations, the recipient employee must:

- 1. Apply to and receive approval from the Human Resource Department.
- Suffer from a major illness or serious medical condition that is not otherwise covered by Workers Compensation or Short Term Disability insurance. Any exception to this requirement must be approved by the County Commission.
- Provide a certificate to the Human Resource Department from a licensed professional describing the major illness or serious medical condition as well as its anticipated duration, with an indication as to when the employee might reasonably expect to be able to return to work.
- 4. Take leave for a period longer than (30) calendar days.
- 5. Deplete all the recipient employee's own accrued PTO and (EIB) leave.

To donate PTO leave to an eligible recipient, the donor employee must:

- Complete a leave donation form at the Human Resource Department indicating the intended recipient and the amount of PTO donated;
- 2. Donate any amount the employee desires; however, the donation policy is entirely voluntary and no employee is required to donate; and
- 3. Be an employee of Washington County who is eligible to accrue PTO leave.